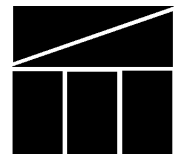


Budget Execution Instructions

**FY 2003 Yearend Closing
FY 2004 New Year Start-up**



**Virginia Department of
Planning and Budget
May 2003**

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Introduction

General

This package provides guidance and instructions to close out FY 2003 and start up FY 2004.

Calendar

The significant dates for year-end close and new year start-up actions are:

<i>Date</i>	<i>Action</i>
June 6, 2003	Agencies submit requests for use of recovery subobject codes Institutions of higher education submit plans for planned excess tuition and fees
June 9, 2003	Cutoff date for submission of Form 27 actions for FY 2003. FATS closes to agencies for FY 2003 transactions
June 11, 2003	FATS becomes available for FY 2004 transactions
June 13, 2003	Agencies submit packages for reappropriations of capital projects for FY 2004
June 16, 2003	DPB submits final FY 2003 appropriation actions to Department of Accounts (DOA)
June 24, 2003	Initial FY 2004 appropriations become available to agencies on CARS
July 24, 2003	State Comptroller final close for FY 2003
August 15, 2003	State Comptroller issues preliminary report for FY 2003
October 1, 2003	Agencies clear out convenience subobject codes other than the xx95 series.
November 2003	DPB completes reappropriation of approved FY 2003 unexpended general fund operating expense balances and balances become available to agencies on CARS

Terms and references

2003 Amendments to the 2002 Appropriation Act means amendments to the biennial appropriation act for the 2002-04 biennium as passed by the 2003 General Assembly. In these instructions, it may also be referred to as “Chapter 1042 .” or “2003 Appropriation Act.”

2002 Appropriation Act means the biennial appropriation act for the 2002-04 biennium as passed by the 2002 General Assembly. In these instructions, it may also be referred to as “Chapter 899” or “2002 Appropriation Act.”

FY 2003 means the fiscal year beginning July 1, 2002, and ending on June 30, 2003.

FY 2004 means the fiscal year beginning July 1, 2003, and ending on June 30, 2004.

Final Appropriation and Allotment Actions for FY 2003

Deadline for agency submission of FY 2003 Form 27 adjustments

The deadline to submit Form 27s (FATS) to DPB for FY 2003 appropriation and allotment actions, both operating and capital, is:

5 P.M., Monday, June 9, 2003

If you have any ***agency pending*** transactions on FATS that you do not intend to process, you should **void** these transactions before this closing date. You will have ***inquiry*** access after the deadline to allow you to review or browse voided or completed FY 2003 transactions.

DPB will process the final FY 2003 actions and provide them to the Department of Accounts (DOA) by **Monday, June 16, 2003**.

Initial Appropriations and Allotments for FY 2004

Establishing operating expense appropriations for FY 2004

DPB will create initial appropriations and allotments for FY 2004 operating expenses and will transmit them to CARS. The appropriations will be available to you on June 24, 2003. **You do not need to take any action.**

DPB's initial actions will include:

1. Legislative appropriations in the 2003 Appropriation Act.
2. Transfer (rollover) of Fund 0100 to Fund 0300 in program 100 (Educational and General Programs) for institutions of higher education. This transfer will be made for the initial FY 2004 legislative appropriation in the 2003 Appropriation Act.

See Appendix B for information concerning FY 2004 transfers to and from Central Appropriations that will occur later in the fiscal year. Appendix B also discusses statewide nongeneral fund cash transfers required by Part 3 of the 2003 Appropriation Act.

Allotments / exceptions

Your operating expense appropriations, except those listed in Appendix C, will be allotted and available for expenditure on July 1, 2003.

The July 1, 2003, CARS data will reflect subobject code detail for personal services and will be at the major object level for nonpersonal services, including convenience subobject codes. This data represents the budget as passed by the 2003 General Assembly.

Planned excess tuition and fees (for affected institutions of higher education only)

Section 4-2.01 c.2. of the 2003 Appropriation Act requires that institutions with ***planned excess tuition and fee appropriations*** (technology fees fall under this category) submit a plan to document the use of these funds. The language requires that the plan be submitted **prior** to each fiscal year and **prior** to the allotment of such funds. Affected institutions should submit plans to their budget analysts by June 6, 2003. For planned excess tuition and fees, institutions should deposit revenues and record expenditures in fund detail 0307.

Section 4-2.01 c. provides that retention of the excess revenues by the institution of higher education is subject to the following conditions:

- revenues are identified by language in the appropriations in the act;
- the use of the excess revenue is fully documented by the institution to the Governor prior to each fiscal year and prior to its allotment;
- the funds are supplemental to, and not part of, ongoing expenditure levels for educational and general programs used as a basis for funding in future biennia;
- receipt and expenditure of these funds shall be recorded as restricted funds on the books of the Department of Accounts and shall not revert to the surplus of the general fund at the end of the biennium; and
- tuition and fee revenue generated by the institutions other than as provided herein shall be subject to the provisions of §§4-1.03 b. and 4-1.05 b.3. of the Appropriation Act.

The plan should contain the following components:

- address how the institution meets all of the provisions of the Appropriation Act as stated above;
- describe the fee impact on both resident and nonresident students; and
- describe how the “excess” revenue will be used to support technology needs.

Appropriation adjustments required to be available on July 1, 2003

For selected state agencies, two actions will not be reflected in the initial appropriations transmitted to CARS by DPB. These are:

1. Dollar amounts at subobject level detail for sum sufficient items included in the 2003 Appropriation Act.
2. Appropriation of certain unexpended federal grants that must be immediately available on July 1, 2003, to ensure that services may continue without interruption.

If your agency needs to take action to establish a new appropriation, request unexpended balances, or transfer an appropriation to the correct fund/fund detail or program for FY2004, to have these balances available on June 23 when CARS is opened for the new year you must submit the Form 27 data on FATS between 6 a.m. on June 11 and 5 p.m. on June 13. If you do not plan on posting expenditures until July 1, then the FATS transaction can be submitted to DPB no later than 5 p.m. on June 20.

For sum sufficient appropriations, use adjustment type “F” and include a transaction brief stating: ***“To establish the sum sufficient amount for Item # in the 2003 Appropriation Act.”***

For unexpended federal funds use Adjustment Type E. Round the requested amount **down** to the nearest whole dollar. The amount requested should not exceed the **agency estimate** of the cash balance that will be unexpended on June 30, 2003. Your transaction brief should clearly describe

how the funds will be used and the need for the appropriation and note that it is an estimated amount. Pages 5 and 6 of the FATS Online System User Manual lists the questions that **must** be addressed in the FATS transaction brief. (The manual is on the DPB website at www.dpb.state.va.us/ under “Documents and Forms.” Search for “FATS Manual.”)

The State Comptroller will close the fiscal year on July 24, 2003, and report the exact amount of the unexpended appropriations **in the last week of July** in the year-end reports. If the original requested amount exceeds the amount reported by the State Comptroller, submit another Form 27 on FATS to adjust the original request down to the exact amount. **Again, round the requested amount down to the nearest whole dollar.**

If there are actions other than those described above which need to be in place by July 1, consult your DPB analyst so that you can submit any required Form 27 between June 11 and June 20.

Changes to initial appropriations/operating plan adjustments

Clearing out convenience subobject codes. While the initial appropriations on CARS will contain convenience subobject codes, expense vouchers to be processed through CARS must be coded using valid expenditure subobject codes. No convenience codes can be used to record expenditures; therefore, agencies **may not** use convenience codes to appropriate funds during the fiscal year.

The following guidelines apply to clearing out convenience subobject codes in PROBUD. First, any convenience codes affecting personal services amounts and positions for FY 2004, including fund 1200, **must** be cleared out by **October 1, 2003**. Second, also clear out any nonpersonal services subobject codes, except the xx95 codes, by **October 1, 2003**. Third, it is not necessary to clear out the xx95 convenience codes for undistributed nonpersonal services. However, agencies cannot expense against the xx95 convenience codes. If you desire, you may clear out these xx95 convenience codes through FATS transactions whenever you wish.

See Appendix D for a listing of the convenience codes.

Reappropriation of FY 2003 unexpended general fund appropriations for operating expenses

As part of the yearend close process, the State Comptroller reverts all unexpended general fund operating expense appropriations to the fund balance of the general fund. Section 4-1.06 of the 2003 Appropriation Act governs the reappropriation of such unexpended general fund operating expense appropriations for use in the next year. Under that section, the Governor has general authority in his discretion to approve reappropriations for Executive Department agencies, other than those for which the General Assembly has mandated reappropriations by specific language in the act. The act mandates

the reappropriation of unexpended appropriations for agencies in the legislative and judicial departments and the independent agencies, and reappropriation of

some unexpended appropriations for other agencies and institutions of higher education. For institutions of higher education the cash balance in Educational and General programs (fund 0300) will be considered general fund at the end of the fiscal year. The reappropriation amount will equal the unexpended cash balance that has been appropriated in FY 2003.

DPB will calculate centrally the amount available for reappropriation for each agency, based on DOA's report of unexpended appropriations (CARS ACTR 1408) for FY 2003 final close, which will be available the last week of July. **Agencies should not submit FATS transactions for these reappropriations.**

DPB may request additional information from agencies in August, once the State Comptroller reports the exact amount of unexpended balances. It is expected that reappropriation decisions will be completed in November. There may be some cases where retention by the general fund will be necessary, as provided in § 4-1.06, and reappropriation cannot be made. In those cases, the DPB analyst will contact the affected agency.

The unexpended general fund operating expense appropriations must be reappropriated in the respective programs in the CARS ACTR 1408 report. DPB will prepare the FATS transactions to reappropriate the approved balances. Agencies may find it necessary to submit FATS transactions to distribute the amounts to valid subprogram and expenditure subobject codes within the designated program or to transfer the reappropriation to a different program from that in which the appropriation was listed in CARS on June 30, 2003. Any such program transfers **must** be accompanied by a transaction brief providing the basis for the request. (See Page 8 of the FATS Online System Users Manual for items that must be included in the brief.)

Appropriation of FY 2003 nongeneral fund unexpended cash balances

Unexpended nongeneral fund appropriations are not automatically brought forward in PROBUD and CARS. They will expire on June 30, 2003. Unexpended nongeneral fund cash balances on June 30, 2003, must be appropriated if you wish to spend this cash in FY 2004. The appropriation is subject to DOA's cash controls. DOA will not approve expenditures that exceed the available cash.

Agencies may be asked to complete a plan of expenditure for any nongeneral fund cash balances prior to submission of FATS transactions. Once these plans have been approved, agencies will be instructed to prepare FATS transactions to appropriate (to the extent necessary) and spread these amounts to the appropriate programs and subprograms. Further details on the preparation of these plans, if they are required, will be forthcoming.

For authorized nongeneral fund carry forward requests, agencies should:

1. Verify on the final close CARS ACTR 402 report the actual unexpended cash balance. (DPB will not notify agencies of this amount.)
2. Submit a Form 27 on FATS to DPB requesting appropriation and allotment of the amount estimated to be needed in FY 2004. If the entire balance is to be requested, then it must be rounded **down** to the nearest dollar. Use Adjustment Type E. **Failure to round down will delay posting of your appropriation to CARS and will consequently delay processing of payments.**

Additional nongeneral fund revenue appropriations

If your agency desires to create a nongeneral fund operating appropriation on or after July 1, in anticipation of new or supplemental revenues to be received in FY 2004, it should process a FATS transaction, Adjustment Type G. The request must include a transaction brief clearly explaining and justifying how the additional nongeneral funds will be expended and describing the source of the additional funding. Documentation must be forwarded to the DPB analyst reflecting the amount and source of funds. Page 5 of the FATS Online System User Manual lists the questions that **must** be addressed in the FATS transaction brief. It is the agency's responsibility to provide cash to support the appropriation thus created.

Request for use of recovery subobject codes xx98 and xx99

DPB has established the xx98 (Inter-Agency Recovery) and xx99 (Intra-Agency Recovery) subobject codes for each of the major objects of expenditure. **These codes may be used only with prior DPB approval.**

When making your decision about the need to use the xx98 subobject codes, please refer to the joint DPB and DOA guidelines entitled "Procedures for Identifying and Accounting for Transactions Between State Agencies and Institutions" dated May 20, 1998. These procedures may be found on DOA's website at: <http://www.doa.state.va.us/procedures/FinancialReporting/Pass-Through/Memo.htm>

These guidelines specifically address the procedures to be used for identifying and accounting for subrecipient and vendor transactions, such as those when one state agency purchases services from another state agency. Recovery codes are used only for non-subrecipient/non-vendor relationships. Mainly this would include refunds made by vendors or parties outside state government. They should not be used to record payments for goods or services provided to public or private individuals or entities.

Also note that the xx98 subobject codes should only be used when the expenditure and recovery of expenditure occur in the **same** fiscal year.

If your agency wants to use either or both codes after June 30, 2003, and has not previously received approval from DPB to use these codes, complete the enclosed Form OC-1 (**Appendix G**) for each application at the program level and submit the form to DPB as an e-mail attachment by June 6, 2003. The form is available as a Word document on the DPB website as part of the 2003 closeout/2004 startup instructions at the following link: <http://www.dpb.state.va.us/forms/forms.cfm>.

Appendix G lists the agency approved recovery codes. For these recovery codes, no further action is necessary. Any requests for new codes made after June 6, 2003, for FY 2004 require up to 30 days for action.

Please note that in addition to the recovery subobject codes discussed above, there are two personal services recovery codes available for use by institutions of higher education. These are 1196 (Indirect Cost Recoveries from Auxiliary Programs for Personal Services) and 1197 (Indirect Cost Recoveries from Sponsored Programs for Personal Services). It is very important that institutions of higher education record expenditures to these subobject codes **appropriately, promptly, and accurately** on the Commonwealth's Accounting and Reporting System (CARS). Institutions should record the personal service expenditure recoveries **at least monthly** in CARS. This action provides DPB with the most complete picture of how much your institution is recovering from Auxiliary Enterprises and Sponsored Programs for services provided within the Educational and General Program (E&G). **Use of subobject codes 1196 and 1197 does not require prior DPB approval.**

Capital Projects

Capital project review

All capital outlay projects recorded in CARS as of May 2, 2003, including projects authorized in prior biennia or under § 4-4.01 m of the General Provisions of the Appropriation Act, must be reviewed at the close of the fiscal year to identify unobligated appropriation balances that can be reverted and projects that have been completed and should be closed out. Unexpended balances **will not** be reverted if the capital project meets at least one of the following conditions:

- Construction is in progress;
- Equipment purchases have been authorized by the Governor, but have not been received;
- Plans and specifications have been authorized by the Governor, but have not been completed;
- or
- Obligations are outstanding at the end of the fiscal year.

The Construction and Professional Services Manual issued by the Department of General Services (DGS) requires agencies to submit a GS Form, E & B CO-14, Project Completion Report, when a Certificate of Occupancy has been issued by the state building official and, in the case of renovation projects where there is no change in use group classification, when the owner has taken beneficial occupancy of the entire project area. DPB will share its list of closed projects with DGS to ensure compliance with the CO-14 submission requirement.

See Appendix H for a copy of DPB Form A and the instructions for completing the form.

This form is also available through the DPB website at the following link:

<http://www.dpb.state.va.us/forms/forms.cfm>.

- 1. Requests for continuation or close out of capital projects.** Agencies must submit the following items for the year-end review of capital projects:

- ☒ **DPB Form A (2003) “Capital Project Review Summary.”**
This is a Microsoft Access document that agencies must submit electronically for each project that is on the May 2, 2003, CARS ACTR 1408 Report, including maintenance reserve projects. Do not include projects identified for closeout on the Form A last fiscal year. Due to an anomaly in CARS, projects identified for close out last fiscal year will still appear on the CARS ACTR 1408 reports in the succeeding year with zeroes in all columns. DOA will automatically delete these projects next fiscal year.

Unexpended June 30, 2003, balances will not be reverted if the capital project meets at least one of the conditions stated previously. The unexpended balances for maintenance reserve projects **will not** be reverted.

For projects that have an approved E&B Form CO-8 or that have been granted “proceed authority,” agencies must justify on the DPB Form A any amount requested for reappropriation that is greater than the obligated amount. All unobligated balances that are reverted will be returned to their original fund sources.

- 2. Transmittal of Package.** Agencies should submit requests to carry forward project balances to DPB no later than June 13, 2003. The requests should be submitted electronically as an e-mail attachment to the following address:

CapitalBudget@dpb.state.va.us

Please identify the agency code and name in the e-mail address.

- 3. FY 2004 Appropriations.** Once year-end close is completed, for approved projects, DPB will bring forward into FY 2004 the current project appropriations in PROBUD as of June 30, 2003. This action will take place approximately August 8, 2003.

Until the capital project appropriations are reestablished in CARS, DOA will process expenditures that take place on and after July 1 through overrides of the normal controls. These transactions may default to the CARS error file briefly until the override takes effect. If you have any questions, please contact the DOA error correction personnel by fax at (804) 225-4250 or by submitting an Error Correction Form.

Reestablishing closed out capital outlay projects and restoring reverted capital outlay project appropriations

- 1. Authority to Reestablish Closed Project and Restore Funding.** Occasionally, after a project is closed out or an unexpended balance is reverted, an agency may discover that an unpaid obligation or requirement for the project exists. Because of these situations, there is language in the General Provisions of the Appropriation Act authorizing the DPB Director to restore reverted capital project balances and reestablish closed out projects. Section 4-1.06.c.1 authorizes the restoration of reverted capital project balances and § 4-1.06.c.2 authorizes the re-establishment of a closed capital project. **Restoration authorization is limited to reversions that occurred in the current and prior biennia.**

In some instances, there are no unexpended balances in the closed out project to be restored, and funds must come from another source to meet the unpaid obligation. In these situations, the project would be reestablished under the authority of § 4-1.06.c.2 of the General Provisions. However, because the project's fund source would be obtained through a transfer of appropriations or through additional nongeneral fund revenue, other sections of the General Provisions must be satisfied as well. Section 4-1.03 authorizes the transfer of appropriations and § 4-1.05.b. authorizes the appropriation of unappropriated nongeneral funds.

2. **Requests for Reestablishing Closed Capital Outlay Projects and Restoring Project Funding.** The agency must submit a written request to the DPB Director to reestablish a project and restore funding. The request must describe circumstances that led to the need to restore the project and identify the source of money to be restored to the project. The funding sources include reverted balances, transfers, and additional revenue.

New capital projects for FY 2004

DPB will create initial appropriations and unallotments for FY 2004 capital expenses (general fund and nongeneral fund) and will transmit them to CARS. The appropriations will be available to you on June 24, 2003.

1. **Initial Appropriations.** DPB will enter the appropriations for all state-owned projects into PROBUD and transmit them to CARS to be available on June 24, 2003. **Do not submit FATS transactions to enter new project appropriations into PROBUD and CARS.** All project appropriations will be unallotted.
2. **Project Initiation or Change.** Each affected agency must submit an E&B Form CO-2 to DGS. If a project was partially funded in each year of the biennium, a separate CO-2 form must be submitted in FY 2004 for the second year funds. Forms CO-2 for FY 2004 submitted before the start of the fiscal year will be held at DPB until the start of the fiscal year.
3. **Allotment of Project Appropriation.** After you have received an approved CO-2, you may submit a FATS transaction to DPB to allot enough funds to complete working drawings (usually 75 percent of the amount budgeted for architectural and engineering fees in the approved CO-2 form). Use Adjustment Type L and distribute the allotment to valid expenditure subobject codes.

After you have received the construction bid and submitted an E&B Form CO-8 to DGS, submit a FATS request to DPB to allot construction funds. DPB will allot up to the bid amount for construction and equipment, an amount for project contingencies (until further notice, this is no more than two percent of the construction contract for new construction or renovations over \$1 million or five percent for renovations under \$1 million), estimated amounts for testing, inspecting, or project management services, and the balance of the architectural and engineering contract.

If project construction and equipment costs are anticipated to exceed the allotted amounts, the agency must submit a revised CO-2 to DGS and a FATS request to DPB to access the remaining appropriated funds. The transaction brief must provide sufficient information to describe and justify the need for additional dollars to be allotted.

4. **Higher Education Decentralization.** As a pilot project, selected institutions of higher education were delegated authority in § 4-5.08 b. of the 1996 Appropriation Act to perform certain post-appropriation functions for nongeneral fund capital projects. The delegation was effective upon approval of the policies, procedures, and guidelines of each institution by the Secretaries of

Administration and Finance. The authority has been continued until June 30, 2004, in § 4-5.08 b of the 2003 Appropriation Act.

FY 2004 maintenance reserve funding

Item C-149 of the 2003 Appropriation Act lists the general fund allocations for affected agencies and institutions of higher education for FY 2004. DPB will transfer these funds to each agency.

Chapter 1042 (2003) requires state agencies and institutions of higher education to expend 85 percent or more of their biennial general fund maintenance reserve appropriations by June 30, 2004. The purpose of this requirement is to more effectively manage the use of funds provided for physical plant maintenance and upkeep. The language, which is found in Item C-149, Paragraph B, of Chapter 1042 states that:

Any agency or institution of higher education which has not expended or contractually obligated itself in a legally binding manner to expend 85 percent or more of its biennial general fund appropriation for maintenance reserve by June 30, 2004, shall revert to the general fund of the Commonwealth the amount related to the difference between its percentage actually expended or obligated and the 85 percent standard.

At this time, no action is required by agencies and institutions of higher education with respect to the 85 percent requirement. This requirement will be reviewed and evaluated at the end of the biennium (June 30, 2004) as part of next year's year end close activities.

Energy efficiency projects

Item C-151 of the 2003 Appropriation Act requires agencies to notify the DPB Director **prior** to the award of a construction contract for any **general fund improvement** capital project funded in that act that has an energy-related **component**. (Similar language in Item C-202 of Chapter 814 (2002 Session) makes the same requirement for general fund projects funded in the 2000-2002 biennium.) *This includes maintenance reserve subprojects.* The purpose of this notification is to determine whether any such project is eligible for funding from the Oil Overcharge Expendable Trust Fund. DGS will not approve any E&B Forms CO-8 until this review has been completed.

The notification to the DPB Director should include the following:

- A description and cost estimate of the energy portion of the project;
- Projected annual energy and cost savings;
- Target population and beneficiaries;
- Project official who would be responsible for the use of the Oil Overcharge funds; and
- Time frame for completing the project.

Once notified, DPB, with the assistance of the Department of Mines, Minerals and Energy (DMME), will review the project to determine funding eligibility. For those projects meeting the criteria, DMME will work with the agency to prepare applications to the United States Department of Energy. If the Department of Energy subsequently approves funding for the project, DPB will transfer nongeneral funds from this Item to the project and will reduce the project's general fund appropriations by the same amount.

APPENDIX A

State Agency Indebtedness Appropriation Act Language

§4-3.01 DEFICITS

a. GENERAL:

1. The Governor is authorized, if he determines an emergency exists, to approve deficit funding for a state agency under the following conditions:
 - a) an unanticipated federal or legal mandate has been imposed,
 - b) insufficient funds are available in the first year of the biennium for start-up of General Assembly-approved action or
 - c) delay in action may result in a substantial increase in cost or loss of other measurable benefit to the state in a General Assembly-approved activity.
- B. Such approval by the Governor shall be in writing under the conditions described in § 4-3.02 a of this act, and shall be promptly communicated to the Chairmen of the House Appropriations and Senate Finance Committees. No emergency shall be deemed to exist because of conditions which could reasonably have been foreseen when the General Assembly was in session.
2. Deficits shall not be authorized for capital projects.
3. Except as provided in paragraph 4 of this subsection or by authority of the Governor, as described above, no state agency receiving appropriations under the provisions of this act shall obligate or expend funds in excess of its appropriations nor shall it, if appropriations are in whole, or in part, from nongeneral fund revenues, obligate or expend funds in excess of, or at a rate which would result in expenditures in excess of collections of such revenues combined with any general fund appropriations.
4. The Department of Transportation may obligate funds in excess of the current biennium appropriation for projects of a capital nature not covered by § 4-4.00 of this act provided such projects are delineated in the Six Year Improvement Program, as approved by the Commonwealth Transportation Board, and sufficient revenues are projected to meet all obligations for such projects.

- b. UNAUTHORIZED:** If any agency contravenes any of the prohibitions stated above, thereby incurring an unauthorized deficit, the Governor is hereby directed to withhold approval of such excess obligation or expenditure. Further, there shall be no reimbursement of said excess, nor shall there be any liability or obligation upon the state to make any appropriation hereafter to meet such unauthorized deficit. Further, those members of the governing board of any such agency who shall have voted therefor, or its head if there be no governing board, making any such excess obligation or expenditure shall be personally liable for the full amount of such unauthorized deficit and, at the

discretion of the Governor, shall be deemed guilty of neglect of official duty and be subject to removal therefor. Further, the State Comptroller is hereby directed to make public any such unauthorized deficit, and the Director of the Department of Planning and Budget is hereby directed to set out such unauthorized deficits in the next biennium budget. The Governor is hereby directed to report any such unauthorized deficit to the Chairmen of the House Appropriations and the Senate Finance Committees. In addition, the Governor is directed to bring this provision of this act to the attention of the members of the governing board of each state agency, or its head if there be no governing board, not later than the date this act becomes effective. (Emphasis added)

- c. **AUTHORIZED:** The amount which the Governor may authorize, under the provisions of this section during the current biennium, to be expended from loans repayable out of the general fund of the state treasury, for all state agencies, or other agencies combined, in excess of general fund appropriations for the current biennium, shall not exceed one and one-half percent (1 1/2%) of the revenues collected and paid into the general fund of the state treasury during the last year of the previous biennium and the first year of the current biennium.

**ACKNOWLEDGMENT OF NOTIFICATION OF PROVISIONS
OF THE APPROPRIATION ACT RELATING TO INDEBTEDNESS
OF STATE AGENCIES**

Return by June 16, 2003

To: Director, Department of Planning and Budget

Section A

All Agencies

I have received and read your notice of May 6, 2003, and the enclosed copy of §4-3.01, 2003 Appropriation Act, regarding indebtedness of state agencies.

Agency Name _____ Agency Code _____

Agency Head Name _____

Agency Head Signature _____

(Personal signature required)

Date _____, 2003

Section B

Supervisory Board (§2.2-2100 of the Code of Virginia)

I have provided each member of the board of this agency with a copy of the notice in this memorandum and of §4-3.01 and I will provide the same material to those appointed to the board in the future.

Signature of Agency Head

Date: _____, 2003

Please use the following address to return this acknowledgment form:

BOS Secretary, General Provisions
Department of Planning and Budget
200 North Ninth Street, Room 418
Richmond, Virginia 23219

APPENDIX B

Summary of FY 2004 Central Appropriation Adjustments and Part 3 Transfers Pursuant to the 2003 Appropriation Act

The following describes actions provided for in the 2003 Appropriation Act.

Central account adjustments

Unless otherwise indicated, the following allocations will be based on actual agency expenditures. Appendix I includes a summary of new fringe benefit rates resulting from the following actions.

Item 503

- **Retirement contribution reduction savings:** Paragraph B requires the DPB Director to capture savings from agency appropriations, estimated to be \$27 million statewide. These savings are the result of reductions in retirement contributions paid by state agencies and institutions of higher education to the Virginia Retirement System.

Item 504

- **Employer health insurance premium increases:** Paragraph A funds the employer cost of increased health insurance premiums for FY 2004 beyond appropriations provided to agencies in Chapter 899. The following table shows the agency monthly premiums for FY 2004:

Type of Coverage	FY 2004 Premium
<hr/>	
COVA Care	
Employee only	\$264
Employee plus one	\$471
Family	\$690
Kaiser Permanente (Northern Va only)	
Employee only	\$263
Employee plus one	\$468
Family	\$687

The transfer amounts will cover the general fund cost of the premium increases for 23 pay periods in FY2004.

The agency reimbursement amounts will be computed using actual agency health insurance participation data as provided by the Department of Human Resource Management. The average number of participants by type will be multiplied by the incremental change in the premium rates for the respective type of coverage.

Item 511

- **FY 2004 salary increase:** Paragraph M provides general fund dollars for a 2.25 percent salary increase for full-time state employees, state supported local employees, and faculty at public higher education institutions. The increase for state employees and faculty will be effective November 25, 2003, and the increase for state supported local employees will be effective December 1, 2003.
- **Virginia Sickness and Disability contribution rate:** Paragraphs H and L provide for changes in the contribution rates for the Virginia Sickness and Disability Program (VSDP). Specifically, Paragraph H increases the contribution rate (increase of \$9.8 million general fund) as a result of an update of the program assets and liabilities as well as to cover the cost of long-term care insurance coverage for VSDP participants. Paragraph L provides for a \$4.1 million general fund decrease in rates due to an accumulation of fund balances.
- **Group Life Insurance contribution rate:** Paragraph E includes \$18.5 million in general fund savings from a complete suspension of group life insurance premiums for FY 2004.
- **Retiree healthcare credit contribution rate:** Paragraph K includes \$5.1 million in general fund savings resulting in a reduction in the contributions paid for the retiree healthcare credit.

Part 3 Nongeneral Fund Cash Transfers

- **IHRIS development costs:** Section 3-1.01 N requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$997,200 in FY 2004. This represents the nongeneral fund cost for the development of the Integrated Human Resource Information System (IHRIS). The General Assembly did not exempt any nongeneral fund sources from this transfer. Institutions of higher education not on the state's centralized payroll system, however, are excluded.

Agency allocations are based upon the agency's pro rata use of the state centralized payroll processing system. **Telecommunications contract savings:** Section 3-1.01 R requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$1.6 million resulting from savings pursuant to a telecommunications contract signed between a new vendor and the Department of Information Technology.

- **Retirement contribution rate reductions:** Section 3-1.01, Paragraphs DD and EE, require the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$8.5 million in savings resulting from the reduction of retirement contributions paid to the Virginia Retirement System by state agencies and institutions of higher education. Federal fund sources are exempt from this transfer.
- **Group life insurance rate suspension:** Section 3-1.01, Paragraphs CC and QQ, require the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$12.3 million in savings from the suspension of payments for group life insurance contributions. Federal fund sources are exempt from this transfer.
- **Retiree healthcare credit rate reductions:** Section 3-1.01, Paragraph RR, requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$3.8million in savings resulting from a reduction in the contribution rate for the retiree healthcare credit. Federal fund sources are exempt from this transfer.
- **Virginia Sickness and Disability contributions:** Section 3-1.01, Paragraph SS, requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$1.8 million representing savings associated with contribution reductions for the Virginia Sickness and Disability Program resulting from the collection of excess program balances. Federal fund sources are exempt from this transfer.
- **Nongeneral fund budget reductions:** Section 3-1.01, Paragraph U, requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$101.5 million representing the nongeneral fund share of budget reductions required as a result of a shortfall in revenue collections.
- **Nongeneral fund technology savings:** Section 3-1.01, Paragraph EEE, requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$19.4 million representing the nongeneral fund share of savings resulting from technology reform.

Summary of FY 2004 Central Account Actions General Fund Per 2003 Appropriation Act

Item 503, reversion clearing account – Miscellaneous

Savings from actuarially calculated retirement contribution rates	(\$26,914,252)
Savings from reduced public carrier expenses (airline tickets)	(\$500,000)
Total, reversion clearing account (Item 503)	(\$27,414,252)

Item 504, personnel management services

Increased state employee health insurance premiums	\$56,074,151
Total, personnel management services (Item 504)	\$56,074,151

Item 505.10, higher education student financial assistance

Student Financial Aid	\$4,500,000
Total, student financial assistance (Item 505.10)	\$4,500,000

Item 510, personal property tax relief program

Car tax relief	\$920,689,232
Total, personal property tax relief (Item 510)	\$920,689,232

Item 510.10, technology research, planning, and coordination

Technology Reform	\$13,985,906
Total, technology (Item 510.10)	\$13,985,906

Item 511, compensation supplements

Group life premium holiday	(\$14,097,514)
Increase VSDP rates for long-term care coverage and update of assets and liabilities	\$9,846,843
Suspend portion of VSDP rate to capture excess program balances	(\$4,081,141)
Apply actuarial rates for retiree health credit-Introduced Bill	(\$5,140,405)
Retirement rate reduction for VRS administrative budget reduction	(\$644,185)
FY 2004 State Employee Salary Increase	\$22,055,410
FY 2004 State Supported Local Employee Salary Increase	\$8,523,002
FY 2004 Higher Education Faculty Salary Increase	\$7,934,397
Total, compensation supplements (Item 511)	\$24,396,407

Item 512, economic contingency

Governor's Development Opportunity Fund	\$7,500,000
Commonwealth Technology Research Fund	\$6,392,049
Virginia Equine Center Foundation	\$851,280

Legal defense	\$50,000
Economic contingency	\$3,670,745
Increased state property insurance premiums	\$605,444
Postal Rate Increase	\$300,000
Poultry Indemnification	\$1,500,000
Civil Commitment of Sexually Violent Predators	\$1,202,323
World War II Memorial	\$334,000
Total, economic contingency (Item 512)	\$22,405,841

Grand Total, Central Accounts General Fund	\$1,013,637,285
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Summary of FY 2003 Part 3 Cash Transfer Actions Impacting Multiple State Agencies

<i>Paragraph (\$3-1.01)</i>	<i>Description</i>	<i>Total</i>
N.	NGF share of IHRIS developmental costs	\$997,200
R.	NGF share of telecommunications contract savings	\$1,623,169
U.	NGF share of 2004 budget reductions	\$101,539,836
CC.	NGF share of savings from reductions to the group life insurance rate	\$7,425,066
DD.	NGF share of savings from the application of actuarially calculated retirement contribution rates.	\$7,950,579
EE.	NGF share of savings from the reduction in retirement contribution rates to support a reduction in the administrative appropriation for the Virginia Retirement System	\$644,185
QQ.	NGF share of the suspension of group life insurance contribution rates	\$4,950,041
RR.	NGF share of a reduction in contribution rates for the retiree health credit program	\$3,854,092
SS.	NGF share of a reduction in contribution rates for the Virginia Sickness and Disability Program resulting from excess program balances	\$1,770,789
EEE.	NGF share of savings resulting from technology reform	\$19,393,549

*The amounts in the previous table reflect transfers impacting multiple agencies. Additional transfers are included in the 2003 Appropriation Act that impact specific agencies. For more information, see Part 3 of the 2003 Appropriation Act.

APPENDIX C

2003 APPROPRIATION ACT

APPROPRIATIONS NOT TO BE ALLOTTED

JULY 1, 2003

The 2003 Appropriation Act contains certain appropriations that are not to be initially allotted and available for expenditure on July 1, 2003, for the following reasons:

- Some type of prior approval by the Governor or other designated person is required.
- There is a match requirement.
- The appropriation is not expended in the agency to which it is made, but is transferred to other agencies for expenditure. An example is the compensation supplement appropriation, Item 511.

The following table is a list of such appropriations. These amounts will be established as unallotted in PROBUD and CARS on July 1, 2003, and will not be available for expenditure. If expenditure is conditioned upon a prior approval action or a match requirement, these criteria must be satisfied before the appropriation can be allotted.

FY 2004 APPROPRIATIONS NOT TO BE ALLOTTED ON JULY 1, 2003 2003 APPROPRIATION ACT

*General Fund Unless Otherwise Indicated
Operating Expense Appropriations Only*

<i>Item</i>	<i>Agency Code and Agency</i>	<i>Amount</i>	<i>Program</i>	<i>Description</i>
67 Par. D	157 Compensation Board	\$377,010	356	Unbudgeted medical expenses in local correctional facilities
111 Par. A	165 Department of Housing and Community Development	\$2,115,220 GF \$180,000 NGF (09) \$3,343,900 NGF (10)	458	Local or private match for amounts allocated for emergency shelters
165, Par. B	245 State Council of Higher Education	\$6,277,568	110	Appropriations (Eminent Scholars) for transfer to institutions subject to Secretary of Education approval.
170 Par. C.	242 Christopher Newport University	\$145,988 NGF (03)	100	Plan to be documented to Director, DPB
171	242 Christopher Newport University	\$2,036,265	108	Approval of plan by SCHEV*
174 Par. F.	204 College of William and Mary	\$380,268 NGF (03)	100	Plan to be documented to Director, DPB
175	204 College of William and Mary	\$1,902,943	108	Approval of plan by SCHEV*
178 Par. B.	241 Richard Bland College	\$41,278 NGF (03)	100	Plan to be documented to Director, DPB
179	241 Richard Bland College	\$216,946	108	Approval of plan by SCHEV*
184 Par. A.	247 George Mason University	\$289,614 GF \$124,120 NGF (03)	100	Plan for graduate engineering education to be approved by SCHEV.
184 Par. F .	247 George Mason University	\$774,870 NGF (03)	100	Plan to be documented to Director, DPB
185	247 George Mason University	\$7,555,938 GF \$50,642 NGF (03)	108	Approval of plan by SCHEV*
188 Par. B.	216 James Madison University	\$1,179,016 NGF (03)	100	Plan to be documented to Director, DPB
189	216 James Madison University	\$4,038,935	108	Approval of plan by SCHEV*

***Pursuant to §4-5.01 b.1.a) 2003 Appropriation Act

<i>Item</i>	<i>Agency Code and Agency</i>	<i>Amount</i>	<i>Program</i>	<i>Description</i>
192 Par. B.	214 Longwood University	\$29,050 GF \$12,450 NGF (03)	100	Plan for graduate engineering education to be approved by SCHEV.
192 Par. E.	214 Longwood University	\$178,684 NGF (03)	100	Plan to be documented to Director, DPB
193	214 Longwood University	\$1,924,556	108	Approval of plan by SCHEV*
196 Par. A.	215 Mary Washington College	\$80,483 GF \$36,130 NGF (03)	100	Plan for graduate engineering education to be approved by SCHEV.
196 Par. C.	215 Mary Washington College	\$130,719 NGF (03)	100	Plan to be documented to Director, DPB
197	215 Mary Washington College	\$913,578	108	Approval of plan by SCHEV*
202 Par. B.	213 Norfolk State University	\$70,000	100	Match requirement for Dozoretz Institute.
202 Par. F.	213 Norfolk State University	\$213,780 NGF (03)	100	Plan to be documented to Director, DPB
203	213 Norfolk State University	\$3,683,871	108	Approval of plan by SCHEV*
206 Par. B.	221 Old Dominion University	\$431,013 GF \$198,244 NGF (03)	100	Plan for graduate engineering education to be approved by SCHEV
206 Par. M.	221 Old Dominion University	\$600,993 NGF (03)	100	Plan to be documented to Director, DPB
207	221 Old Dominion University	\$8,781,735	108	Approval of plan by SCHEV*
210 Par. B.	217 Radford University	\$386,118 NGF (03)	100	Plan to be documented to Director, DPB
211	217 Radford University	\$3,185,269	108	Approval of plan by SCHEV*
215 Par. C.	207 University of Virginia	\$906,083 GF \$460,398 NGF (03)	100	Plan for graduate engineering education to be approved by SCHEV.
215 Par. L .	207 University of Virginia	\$995,440 NGF (03)	100	Plan to be documented to Director, DPB
216	207 University of Virginia	\$5,667,123 GF \$7,703,000 NGF (03)	108	Approval of plan by SCHEV*
223 Par. B.	246 University of Virginia's College at Wise	\$99,369 NGF (03)	100	Plan to be documented to Director, DPB
224	246 University of Virginia's College at Wise	\$728,578	108	Approval of plan by SCHEV*

*Pursuant to §4-5.01 b.2 a), 2003 Appropriation Act

<i>Item</i>	<i>Agency Code and Agency</i>	<i>Amount</i>	<i>Program</i>	<i>Description</i>
227 Par. E.	236 Virginia Commonwealth University	\$388,468 GF \$168,533 NGF (03)	100	Plan for graduate engineering education to be approved by SCHEV.
227 Par. O.	236 Virginia Commonwealth University	\$774,512 NGF (03)	100	Plan to be documented to Director, DPB
228	236 Virginia Commonwealth University	\$8,907,609	108	Approval of plan by SCHEV*
232 Par. B. 2.	260 Virginia Community College System	\$329,350	100	Match for A.L. Philpott manufacturer's assistance program.
232 Par. K.	260 Virginia Community College System	\$564,600	100	Match for work force training centers
232 Par. N.	260 Virginia Community College System	\$3,600,000	100	Plan to be documented to Director, DPB
233	260 Virginia Community College System	\$10,817,091 GF \$58,500,000 NGF (03)	108	Approval of plan by SCHEV*
239 Par. B .	211 Virginia Military Institute	\$95,700 NGF (03)	100	Plan to be documented to Director, DPB
240	211 Virginia Military Institute	\$562,947 GF \$200,000 NGF (03)	108	Approval of plan by SCHEV*
242, Par. C.	211 Virginia Military Institute	\$1,372,484	113	Certification required for number of cadets at Mary Baldwin College and Virginia Tech
244, Par. A.	208 Virginia Polytechnic Institute and State University	\$869,882 GF \$436,357 NGF (03)	100	Plan for graduate engineering education to be approved by SCHEV.
244 Par J.	208 Virginia Polytechnic Institute and State University	\$1,089,666 NGF (03)	100	Plan to be documented to Director, DPB
245	208 Virginia Polytechnic Institute and State University	\$9,074,325	108	Approval of plan by SCHEV*
249 Par. E.	212 Virginia State University	\$125,005 NGF (03)	100	Plan to be documented to Director, DPB
250	212 Virginia State University	\$2,568,342	108	Approval of plan by SCHEV*
257 Par. A.1	400 Jamestown 2007	\$424,439 GF \$5,023,565 NGF (02)	502	Pursuant to progress reports required by Par. D.

* Pursuant to §4-5.01 b.1.a), 2003 Appropriation Act

<i>Item</i>	<i>Agency Code and Agency</i>	<i>Amount</i>	<i>Program</i>	<i>Description</i>
266 Par. F.	274 Eastern Virginia Medical School	\$6,158,108	110	Approval of plan by Department of Medical Assistance Services
287 Par. 2.b.	161 Department of Taxation	\$10,530,000 NGF (0238)	747	Spending requires approval of DPB.
381 Par. A.1.	Department of Conservation and Recreation	\$225,000	504	Match requirement from the Commonwealth of Kentucky
432 Par. K.1.	140 Department of Criminal Justice Services	\$3,200,000 NGF (10)	390	Approval of report on implementation of each phase of the Integrated Criminal Justice Information System.
503	995 Central Appropriations	(\$27,414,252)	226	Reversion Clearing Account – Miscellaneous
504 Par. A	995 Central Appropriations	\$56,074,151	704	Supplement for increase in employer share of health insurance premiums
505.10	995 Central Appropriations	\$4,500,000	108	Student financial assistance for institutions of higher education
509	995 Central Appropriations	\$79,540,324 NGF (07)	745	Financial Assistance from Tobacco Settlement
510	995 Central Appropriations	\$920,689,232	746	Car tax relief
510.10	995 Central Appropriations	\$13,985,906	537	Technology Research, Planning and Coordination
511	995 Central Appropriations	\$24,396,407	757	Central appropriation for compensation supplements
512	995 Central Appropriations	\$22,405,841 GF \$1,600,000 NGF (09)	758	Economic contingency fund

*Pursuant to § 4-5.01 b.1.a), 2003 Appropriation Act

APPENDIX D

Convenience Subobject Codes

The following convenience subobject codes may appear in your July 1, 2003, appropriations data in PROBUD and CARS. Remove these codes no later than October 1, 2003, by distributing the amounts to valid expenditure subobject codes. It is not necessary; however, to clear out the xx95 codes.

Convenience codes cannot be used for expenditure documents.

1184	FTE, Undistributed Amended Legislative Appropriation
1185	FTE, Undistributed :Legislative Appropriation
4100	Undistributed Budget Amounts
5100	Undistributed Savings Amount
6100	Undistributed Biennial Budget Amounts
6200	Undistributed Nonpersonal Services Across-the-board reductions
7100	Undistributed Amended Budget Amounts
8600	Undistributed Legislative Appropriation
8900	PROBUD Redistribution Code
9000	Undistributed Amended Appropriations
1295	Undistributed contractual services
1395	Undistributed supplies and materials
1495	Undistributed transfer payments
1595	Undistributed continuous charges
2195	Undistributed property and improvements
2295	Undistributed equipment
2395	Undistributed obligations

The following convenience fund code also needs to be removed by October 1, 2003.

1200	FTE, Undistributed Legislative Amount
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For definitions of these convenience codes, refer to the complete list of convenience codes in effect for FY 2004 that will be available effective June 3, 2003, on DPB's web site at the following link:

<http://www.dpb.state.va.us/forms/forms.cfm> (*Search for Expenditure Structure.*)

APPENDIX E

Treasury Board FY 2004 HEETF Lease Payments

Institution	Amount (NGF 0300)
Christopher Newport University	\$14,045
College of William and Mary	\$134,606
George Mason University	\$117,484
James Madison University	\$122,920
Longwood University	\$49,981
Mary Washington College	\$59,764
Norfolk State University	\$41,676
Old Dominion University	\$253,142
Radford University	\$103,127
Richard Bland College	\$1,481
University of Virginia	\$313,532
University of Virginia's College at Wise	\$16,258
Virginia Commonwealth University	\$214,930
Virginia Community College System	\$512,750
Virginia Military Institute	\$22,690
Virginia Polytechnic Institute and State University	\$415,254
Virginia State University	\$28,964
Total	\$2,422,604

APPENDIX F

Institutions of Higher Education FY 2004 Capital Fee for Out-of-State Students

Institution	Agency Code	Amount
Christopher Newport University	242	\$7,190
College of William and Mary	204	\$133,950
George Mason University	247	\$114,035
James Madison University	216	\$219,230
Longwood University	214	\$9,130
Mary Washington College	215	\$55,465
Norfolk State University	213	\$75,375
Old Dominion University	224	\$108,790
Radford University	217	\$51,190
Richard Bland College	241	\$1,165
University of Virginia	207	\$376,300
University of Virginia's College at Wise	246	\$3,790
Virginia Commonwealth University	236	\$94,125
Virginia Community College System	260	\$258,960
Virginia Military Institute	211	\$36,135
Virginia Polytechnic Institute and State University	208	\$386,400
Virginia State University	212	\$68,770
Total		\$2,000,000

APPENDIX G

Request to Use Recovery Subobject Codes

**REQUEST TO USE RECOVERY SUBOBJECT CODES**

Agency Name: _____ Agency Code: _____
Program Name: _____ Program Code: _____
Requested Recovery Subobject Code Number(s): _____ Fiscal Year: _____
Person Completing form: _____ Phone # _____
E-mail address: _____

PURPOSE OF RECOVERY:

Check how the recovery codes are used

- ☐ Refunds made by vendors or parties outside of state government.
☐ Transfer expenses between funds.
☐ Process reimbursable federal grants.
☐ Other (describe)

DESCRIPTION AND EXPLANATION**ALTERNATIVE TO USING THE CODE:****DPB ACTION**☐

Approved

☐

Denied

Signature: _____ Date: _____

(See instructions on reverse)

Instructions for Completing DPB Form OC-1 Request to Use Recovery Subobject Codes xx98 and xx99

1. Complete one copy of this form for each unique recovery occurring within a budgeted program for which you have not previously received approval from DPB to use. (This Appendix G provides a list of all approved recovery codes.) For example, if an agency uses recovery codes for two unique purposes within a program, two forms should be completed. Examples of unique recoveries include payment for services rendered to a party outside state government, federal fund recoveries, or other nongeneral fund recoveries.
2. The form may list more than one recovery subobject, provided it is used for the unique purpose discussed on the form. For example, the activity may require use of 1199, 1299, and 1399.
3. Requests must be submitted to DPB by June 6, 2003, for action by July 1, 2003. Any requests after June 6, 2003 will be processed within 30 days.

Purpose of Recovery

Check the appropriate box on the form to show the proposed purpose of the recovery.

Description and Explanation

Describe how the recovery code will be used and explain why it is needed. What is the unique situation requiring the recovery code? Be sure to address how the proposed usage is consistent with DPB and DOA in accordance with the guidelines published on the DOA website at:

<http://www.doa.state.va.us/procedures/FinancialReporting/Pass-Through/Memo.htm>

Alternative to Using the Code

What accounting or budgeting method would the agency need to implement if use of the recovery code is not approved? Why is the alternative not a viable option?

DPB Action

This section is for DPB use only.

This form is available on DPB's web site at the following link:

<http://www.dpb.state.va.us/forms/forms.cfm>

Authorized Recovery Codes for the 2002-2004 Biennium

Agy Code	Agency Title	Program	1198	1199	1298	1299	1398	1399	1498	1499	1598	1599	2198	2199	2298	2299	2399	3199
138	Department of Information Technology	820, 822, 849				X												
140	Department of Criminal Justice Services	302, 303, 304, 305, 306, 319, 390, 560	X	X	X	X	X	X	X	X	X	X			X	X		
141	Office of the Attorney General	320, 552		X														
146	Science Museum of Virginia	145		X														
156	Department of State Police	302, 304				X												
165	Department of Housing & Community Development	533, 562			X	X												
171	State Corporation Commission	552, 553, 556, 563, 579, 601, 734		X		X		X				X				X		
194	Department of General Services	726, 727, 730, 741, 749	X	X	X	X	X	X			X							
202	Library of Virginia	137, 142, 149	X	X		X		X						X				
204	College of William and Mary	100-107, 110, 809		X		X		X		X		X		X		X	X	X
207	University of Virginia	100-107, 110, 809	X	X	X	X	X	X	X	X	X	X	X		X	X		

Agy Code	Agency Title	Program	1198	1199	1298	1299	1398	1399	1498	1499	1598	1599	2198	2199	2298	2299	2399	3199
208	Virginia Polytechnic Institute & State University	100-107, 110, 809	X	X	X	X	X	X	X	X	X	X	X	X	X	X		
209	UVA Health Systems	430, 449								X								
211	Virginia Military Institute	100-107, 809		X		X		X		X		X		X		X	X	
212	Virginia State University	100-107, 110, 809		X		X		X		X		X				X	X	
213	Norfolk State University	100-107		X		X		X				X						
214	Longwood University	100-107, 110, 809		X		X		X										
215	Mary Washington College	100-107, 809		X		X		X		X		X		X				
216	James Madison University	100-107, 110, 809	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X
217	Radford University	100-107, 809		X		X		X				X						
218	Virginia School for the Deaf and the Blind at Staunton	197, 199		X		X		X				X				X		
219	Virginia School for the Deaf, Blind and Multi-Disabled at Hampton	199		X		X		X			X	X				X		
221	Old Dominion University	100-107, 110, 430, 809	X	X	X	X	X	X	X	X	X	X			X	X		
229	VPISU Cooperative Extension	100-107	X	X	X	X	X	X	X	X	X	X	X	X	X	X		

Agy Code	Agency Title	Program	1198	1199	1298	1299	1398	1399	1498	1499	1598	1599	2198	2199	2298	2299	2399	3199
236	Virginia Commonwealth University	100-107, 430, 110, 809	X	X	X	X	X	X	X	X		X			X	X		
238	Virginia Museum of Fine Arts	145		X		X		X				X				X		
241	Richard Bland College	100-107		X														
242	Christopher Newport University	100-107, 110, 809		X		X		X		X		X		X		X	X	
246	University of Virginia's College at Wise	100-107, 110, 809		X		X		X		X		X				X		
247	George Mason University	100-107, 809		X		X		X				X						
260	Virginia Community College System	100-107	X	X	X	X	X	X				X				X		
268	Virginia Institute of Marine Science	100-107, 110	X	X	X	X	X	X				X			X	X		
325	Department of Business Assistance	534			X	X												
423	Department of Historic Resources	502, 519	X															
440	Department of Environmental Quality	514, 519, All		X	X	X						X						
501	Virginia Department of Transportation	All		X		X		X		X		X		X		X		X
601	Virginia Department of Health	403, 405, 406, 420, 430, 440, 449	X	X	X	X	X	X	X	X	X	X			X	X		
602	Department of Medical Assistance Services	456, 479, 446				X												

Agy Code	Agency Title	Program	1198	1199	1298	1299	1398	1399	1498	1499	1598	1599	2198	2199	2298	2299	2399	3199
706	Western State Hospital	430, 449			X		X											
720	Department of Mental Health, Mental Retardation and Substance Abuse Services	449	X	X														
795	Division of Institutions	319, 357, 379, 802				X		X										
799	Department of Corrections	379				X		X										
960	Department of Fire Programs	728, 744	X	X	X	X	X	X	X	X	X	X			X	X		

APPENDIX H

Instructions for Completing DPB Form A (2003) Capital Project Review Summary

DPB Form A is in a Microsoft Access database. Please refer to the following instructions for completing the form which can be found at the DPB website (www.dpb.state.va.us) under “Documents and Forms.”

Section 4-5.05.d.1. of Chapter 1042 requires the Director, Department of Planning and Budget, and the Director, Department of General Services, to develop performance measures for capital projects. The DPB Form A will be used to collect capital project performance measurement information in addition to the project reappropriation information.

1. Complete this form for each project reported on the CARS ACTR 1408 Option A2, for May 2, 2003. This includes active projects and completed projects. This does not include projects on the CARS ACTR 1408 that were reported as completed on the DPB Form A the previous year and have no appropriation balances.
2. This form must be completed for projects that meet any one of the following criteria: a) are funded in an Appropriation Act, b) are funded by revenue bonds, or c) are authorized by the Governor pursuant to § 4-4.01.m of Chapter 899.
3. For any project not approved for carryforward, DPB will close out the project and remove its appropriation from PROBUD and CARS as of June 30, 2003. If you do not submit a DPB Form A for a project, DPB will assume the project has been completed and will close it out.
4. Do not submit a separate Access file for each project. Enter all of your agency project information in one file. Please note that you may view the report for all projects in an agency or for the current project selected in the database simply by going to the "Reports..." menu in the toolbar. In addition, you can add a new record, navigate through the database, or delete a project record using buttons on the toolbar. Send the completed Access database electronically to CapitalBudget@dpb.state.va.us.

The section-by-section instructions for the Access form are as follows:

General Information

Complete this section by entering the agency's name and its three-digit code and by entering the project title and project code. The “Project Type” block contains a drop-down menu. Please select the

choice that best describes the project. In some cases, more than one choice may apply to a project. Again, choose the description that best fits your project. If the project is an “umbrella” project such as maintenance reserve, then identify it as such and do not complete the “Status of Project” section.

Three other blocks must also be completed. In the “Carryforward Request Type” block, which contains a drop-down menu, please select the appropriate type of carry forward request for the project in question. The choices include: “A. Active, Carryforward All Balances”; “B. Active, Partial Reversion”; and “C. Project Complete.”

In the “Date Funding Made Available” block, please enter the date on which funds were first made available for this project (i.e., the initial authorization date of the project’s funding.) For projects authorized by an appropriation act for either the first or second year of a biennium, this date should normally be July 1. If the project was authorized administratively as an “m” project or through Central Accounts, the date should be the date on which the decision brief for that action was approved. For all entries, please enter the date as month, day, and year.

In the “Estimated Completion Date” block, please enter the date on which the agency believes this project will be completed. This date should be entered as month, day, and year. If the project is complete, then enter the date on which a Form CO-13.1 or Form CO-13.3 was approved.

Basis for Carryforward

Please check all of the conditions that apply to the project.

Status of Project

Note: This section should not be completed for umbrella projects or maintenance reserve projects.

If any of the capital outlay forms shown in this section have been approved for your project, check the appropriate box. In addition, please enter the date on which that initial approval was granted and the date on which approval was granted for the latest revision of that form. Dates should be entered as month, day, and year. In addition, please enter the project’s total square footage as recorded on the latest revision of any form approved for the project. If the square footage was not recorded on a particular form, then leave that field blank. If a particular form has not been approved for the project, then do not check the box for that form or enter any dates for that form. If no capital outlay form has been approved for the project, then leave this entire section blank.

Project Budget Status

Please complete this section for all projects (including completed projects) except maintenance reserve projects.

Original Project Budget. The amounts entered in this column should equal those listed in the project budget shown on the **original** CO-2 approved for the project.

Current Project Budget. The amounts entered in this column should equal those listed in the project budget shown on the **most recently approved** capital outlay form.

Project Commitments. The amounts entered in this column should equal the amounts shown in the project's contract documents (i.e., CO-3 for A&E services, CO-9 for construction, or other contractual documents for testing and inspection services) and reflect the project's status as of May 2, 2003. Please note the following guidelines for contingencies: (1) the contingency amount should be equal to the larger of the total construction change orders or two percent of the construction contract for standalone construction projects and improvement projects in excess of \$1 million, or (2) five percent for improvement projects less than \$1 million.

Project Expenditures. This amount should equal the total value of all vouchers that have been processed in CARS during this fiscal year (through May 2, 2003) **plus** expenditures from prior fiscal years. In other words, this column should reflect **lifetime-to-date** expenditures for the project.

Carryforward Request. In this column, enter the total carryforward request for each type of activity shown.

Additional Information. This section is to be used to identify the amount to be reverted and the total number and value of change orders for the project. For any reversions, the agency should identify the amount and fund detail of the reversion. Four fields have been provided to record general fund reversions and any nongeneral fund reversions. In addition, agencies are required to report the total value of any general fund or nongeneral fund financed change orders and the total number of change orders processed for the project. If no change orders have been processed, then do not enter anything in these fields.

Justification

Provide a statement justifying any carryforward request in excess of the difference between Project Commitments less Project Expenditures. In addition, please complete the other blocks to capture the identity of the person completing this form.

APPENDIX I

Employer Fringe Benefit Rates for FY 2004

<i>Subobject</i>	<i>Factor</i>	<i>FY 2004 Costs ¹</i>
1111	VRS Retirement Contributions State Employees Virginia Law Officers Retirement (VaLORS) State Police (SPORS) Judges (JRS)	8.77% 18.95% 17.79% 37.03%
1112	Social Security ²	6.20% capped at \$87,000
1112	Medicare	1.45%
1114	Group Life	Premium Holiday
1115	Annual Employer Health Insurance Premiums ³ COVA Care (Statewide) Single Employee Plus One Family Kaiser (Northern Virginia Only) Single Employee Plus One Family	 \$3,168 \$5,652 \$8,280 \$3,156 \$5,616 \$8,244
1116	Retiree Health Insurance Credit Premium	0.89%
1117	VSDP & Long-Term Disability Insurance State employees State Police VaLORS	1.07% 1.42% 1.42%
1118	Teachers Insurance and Annuity ⁴	10.40%
1119	Defined Contribution Plan ⁵	10.40%
1138	Deferred Compensation Match Payments	One-half of an employee's contribution per pay period, up to a maximum of \$20 per pay period or \$480 annually.

¹ Percentage costs refer to percent of salaries. Health insurance premiums are the annual employer dollar cost for an individual.

² The \$87,000 Social Security cap applies only to calendar year 2003. The Federal Social Security Administration will update this cap for calendar year 2004 at a later date.

³ COVA Care refers to the new statewide employee health insurance program, replacing Key Advantage and Cost Alliance. Kaiser refers to the Kaiser Permanente HMO available to employees in Northern Virginia.

⁴ For institutions of higher education: This includes alternative retirement options, such as TIAA-CREF, for those employees as defined in § 51.1-126 of the Code of Virginia.

⁵ Used for employees eligible for a defined contribution plan established pursuant to § 51.1-126.5 of the Code of Virginia.